

(c) CLERICAL AMENDMENT.—The table of sections for part VII of subchapter B of chapter 1 is amended by striking the last item and inserting the following new items:

"Sec. 222. Health insurance costs.

"Sec. 223. Cross reference."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

NICKLES AMENDMENTS NOS. 1406–1407

(Ordered to lie on the table.)

Mr. NICKLES submitted two amendments intended to be proposed by him to the bill, S. 1429, supra; as follows:

AMENDMENT NO. 1406

At the end of title VI, insert:

SEC. ____ DEFINITION OF FACILITIES FOR AGENT-DRIVERS AND COMMISSION-DRIVERS.

(a) INTERNAL REVENUE CODE.—The flush language at the end of section 3121(d)(3) is amended by inserting "(including distribution routes or territories)" after "facilities" the first place it appears.

(b) SOCIAL SECURITY ACT.—The flush language at the end of section 210(j)(3) of the Social Security Act is amended by inserting "(including distribution routes or territories)" after "facilities" the first place it appears.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to services performed after December 31, 1999.

AMENDMENT NO. 1407

On page 432, line 12, after the end period, insert the following: "For purposes of the preceding sentence, an entity shall be treated as such a controlled entity on July 14, 1999, if it becomes such an entity after such date in a transaction—

"(A) made pursuant to a written agreement which was binding on such date and at all times thereafter, or

"(B) described on or before such date in a filing with the Securities and Exchange Commission required solely by reason of the transaction."

DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT, 2000

BURNS (AND CRAIG) AMENDMENT NO. 1408

(Ordered to lie on the table.)

Mr. BURNS (for himself and Mr. CRAIG) submitted an amendment intended to be proposed by them to the bill (H.R. 2466) making appropriations for the Department of the Interior and related agencies for the fiscal year ending September 30, 2000, and for other purposes; as follows:

Insert in general provisions the following:

None of the funds made available by this Act may be used for the physical relocation of grizzly bears into the Selway-Bitterroot Wilderness of Idaho and Montana.

TAXPAYER REFUND ACT OF 1999

SHELBY AMENDMENTS NOS. 1409–1410

(Ordered to lie on the table.)

Mr. SHELBY submitted two amendments intended to be proposed by him to the bill, S. 1429, supra; as follows:

AMENDMENT NO. 1409

On page 245, between lines 3 and 4, insert the following:

Subtitle E—Miscellaneous Provisions

SECTION 741. EXTENSION OF TIME FOR PAYMENT OF ESTATE TAX ON CERTAIN TIMBER STANDS.

(a) IN GENERAL.—Subchapter B of chapter 62 (relating to extensions of time for payment) is amended by adding at the end the following:

"SEC. 6168. EXTENSION OF TIME FOR PAYMENT OF ESTATE TAX ON CERTAIN TIMBER STANDS.

"(a) IN GENERAL.—In the case of an interest in a qualified timber property which is included in determining the gross estate of a decedent who was (at the date of his death) a citizen or resident of the United States, the executor may elect to pay part or all of the tax imposed by section 2001 on or before the date which is the earliest of—

"(1) the date the property is no longer qualified timber property,

"(2) the date the individual who inherited the interest in the qualified timber property either transfers the interest or dies, or

"(3) the date which is 25 years after the date of death of the decedent.

"(b) LIMITATION.—The maximum amount of tax which may be paid under this subsection shall be an amount which bears the same ratio to the tax imposed by section 2001 (reduced by the credits against such tax) as—

"(1) the fair market value of the interest in the qualified timber property, bears to

"(2) the adjusted gross estate of the decedent.

"(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

"(1) QUALIFIED TIMBER PROPERTY.—The term 'qualified timber property' means trees and any real property on which such trees are growing which is—

"(A) located in the United States, and

"(B) used in timber operations (as defined in section 2032A(e)(13)(C)).

"(2) ADJUSTED GROSS ESTATE.—The term, 'adjusted gross estate' means the value of the gross estate reduced by the sum of the amounts allowable as a deduction under section 2053 or 2054. Such sum shall be determined on the basis of the facts and circumstances in existence on the date (including extensions) for filing the return of tax imposed by section 2001 (or, if earlier, the date on which such return is filed).

"(3) CERTAIN TRANSFERS AT DEATH OF HEIR DISREGARDED.—Subsection (a)(2) shall not apply to any transfer by reason of death so long as such transfer is to a member of the family (within the meaning of section 267(c)(4)) of the transferor in such transfer.

"(d) ELECTION.—Any election under subsection (a) shall be made not later than the time prescribed by section 6075(a) for filing the return of tax imposed by section 2001 (including extensions thereof), and shall be made in such manner as the Secretary shall by regulations prescribe. If an election under subsection (a) is made, the provisions of this subtitle shall apply as though the Secretary were extending the time for payment of the tax.

"(e) TIME FOR PAYMENT OF INTEREST.—If the time for payment of any amount of tax has been extended under this section, interest payable under section 6601 on any unpaid portion of such amount shall be paid at the time of the payment of the tax.

"(f) SPECIAL RULE FOR CERTAIN DIRECT SKIPS.—To the extent that an interest in a qualified timber property is the subject of a

direct skip (within the meaning of section 2612(c)) occurring at the same time as and as a result of the decedent's death, then for purposes of this section any tax imposed by section 2601 on the transfer of such interest shall be treated as if it were additional tax imposed by section 2001.

"(g) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to the application of this section.

"(h) CROSS REFERENCES.—

"(1) SECURITY.—For authority of the Secretary to require security in the case of an extension under this section, see section 6165.

"(2) LIEN.—For special lien (in lieu of bond) in the case of an extension under this section, see section 6324A.

"(3) PERIOD OF LIMITATION.—For extension of the period of limitation in the case of an extension under this section, see section 6503(d).

"(4) INTEREST.—For provisions relating to interest on tax payable under this section, see subsection (j) of section 6601."

(b) CONFORMING AMENDMENTS.—

(1) Section 163(k) is amended by striking "6166" in the heading and the text and inserting "6166 or 6168".

(2) Section 2053(c)(1)(D) is amended—

(A) by striking "6166" and inserting "6166 or 6168", and

(B) by striking "6166" in the heading and inserting "6166 OR 6168".

(3) The following provisions are amended by striking "or 6166" each place it appears and inserting "6166, or 6168":

(A) Section 2056A(b)(10)(A).

(B) Section 2204(a).

(C) Section 2204(b).

(D) Section 6503(d).

(4) Section 2011(c)(2) is amended by striking "or 6166" and inserting "6166, or 6168":

(5) The following provisions are amended by inserting "or 6168" after "6166" each place it appears:

(A) Section 2204(c).

(B) Section 6601(j) (except the second sentence of paragraph (1)).

(C) Section 7481(d).

(6) Section 6161(a)(2) is amended—

(A) in subparagraph (A), by striking "or" at the end,

(B) in subparagraph (B), by adding "or" at the end,

(C) in the matter following subparagraph (B)—

(i) by striking "subparagraph (B)" and inserting "subparagraph (B) or (C)", and

(ii) by inserting "or payment" after "installment", and

(D) by inserting after subparagraph (B) the following:

"(C) any part of the payment determined under section 6168."

(7) Section 6324A is amended—

(A) by adding at the end the following:

"(f) APPLICATION OF SECTION TO DEFERRED TAX UNDER SECTION 6168.—Rules similar to the rules of this section shall apply to the amount of tax and interest deferred under section 6168 (determined as of the date prescribed by section 6151(a) for payment of the tax imposed by chapter 11)," and

(B) in the title, by striking "ESTATE TAX DEFERRED UNDER SECTION 6166" and inserting "DEFERRED ESTATE TAX".

(8) The table of sections for subchapter B of chapter 62 is amended by adding at the end the following:

"Sec. 6168. Extension of time for payment of estate tax on certain timber stands."

(9) The item relating to section 6324A in the table of sections for subchapter C of chapter 64 is amended by striking "estate tax deferred under section 6166" and inserting "deferred estate tax".